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Holders (as identified herein)*

UNITED STATES BANKRUPTCY COURT
SOUTHERN DISTRICT OF NEW YORK

In re)	Chapter 11
LEHMAN BROTHERS HOLDINGS, INC.,)	Case No. 08-13555 (JMP)
<i>et al.</i> ,)	
Debtors.)	
)	

**VERIFIED STATEMENT OF FINLANDIA GROUP PLC
PURSUANT TO BANKRUPTCY RULE 2019(a)**

The undersigned, as Chief Executive Officer of Finlandia Group Plc (“Finlandia”), pursuant to Rule 2019(a) of the Federal Rules of Bankruptcy Procedure, makes this statement in connection with Finlandia’s representation of more than one creditor in the above-captioned bankruptcy proceedings, stating as follows:

1. Finlandia has acted for or on behalf of various creditors (collectively, the “Finnish Program Securities Holders”) in connection with certain transactions as set forth herein. In particular, each of the Finnish Program Securities Holders is the holder¹ of one or more senior notes (the “Finnish Notes”) issued by Lehman Brothers Treasury Co. B.V. and backed by one or more senior guarantees issued by Lehman Brothers Holdings, Inc. pursuant to that certain U.S.

¹ The Finnish Notes were issued in registered, uncertificated and dematerialized book-entry form pursuant to the Base Prospectus and related securities documents.

\$100,000,000,000 Euro Medium Term-Note Program as described in (i) that certain Base Prospectus dated 24 July 2007, and (ii) Final Terms dated 18 December 2007 for the Issue of EUR 9,140,000 Index-Linked Redemption Notes due January 2013 relating to a Basket of Indices and/or Final Terms dated 26 February 2008 for the Issue of EUR 6,597,000 Multi-Asset-Linked Redemption Notes due March 2013 relating to a Basket of Assets. The names, addresses, and amounts claimed by each of the Finnish Program Securities Holders as of the commencement of these bankruptcy cases are listed in **Exhibit A** attached hereto and made a part hereof.²

2. Finlandia has acted as agent/broker for each of the Finnish Program Securities Holders in connection with the transactions that gave rise to each of the claims by the Finnish Program Securities Holders in these cases, and holds a power of attorney signed by each of the Finnish Program Securities Holders authorizing it to act in their name(s) and/or on their behalf in insolvency proceedings including, among other things, signing and filing proofs of claim in such proceedings. An exemplar of such a power of attorney appears in Exhibit B attached hereto and made a part hereof.³ On such authority, Finlandia has signed proofs of claim for each of the Finnish Program Securities Holders as filed in the above-captioned cases. Finlandia has also caused Sullivan & Worcester LLP to be retained to file such proofs of claim and otherwise represent the interests of each of the Finnish Program Securities Holders in these cases.

² Each of the Finnish Noteholders timely filed a proof of claim in “at least” the amount stated, asserting a right to payment in an amount equal to (at least) (i) the principal amount of the Finnish Notes plus (ii) a premium to be calculated on the basis of the performance of the relevant indices or assets for a period of time, measured as of the last relevant “Observation Date” occurring prior to the commencement of the commencement of these cases, or such other method as may be deemed just and proper by a court having jurisdiction over these bankruptcy cases.

³See *In re Kaiser Aluminum Corp.*, 327 B.R. 554 (D. Del.) (bankruptcy court did not err in concluding that exemplars of powers of attorney were sufficient to demonstrate compliance with Rule 2019).

3. The undersigned hereby declares that the foregoing information is true and accurate, to the best of the undersigned's knowledge, information and belief.

Dated: November 13, 2009


Tommi Äijälä
Chief Executive Officer
FINLANDIA GROUP PLC
Aleksanterinkatu 44
00100 Helsinki Finland

CERTIFICATE OF SERVICE

The undersigned hereby certifies that on this date she caused a true and correct copy of the foregoing to be served by first class mail, postage prepaid, upon counsel to the debtors, the Official Committee of Unsecured Creditors, and the Office of the United States Trustee, as set forth below, and to all other parties-in-interest via the Court's ECF notification system.

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Dated: December 4, 2009
Boston, MA

Andrew D. Velez-Rivera
Office of the United States Trustee
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/s/ Pamela Smith Holleman
Pamela Smith Holleman